



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF DORCHESTER WATER UTILITY

Principal Office: 228 W. WASHINGTON AVENUE
DORCHESTER, WI 54425

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I JUDY ROBIDA of _____
(Person responsible for accounts)

Village of Dorchester Water Utility _____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	04/01/2002
(Signature of person responsible for accounts)	(Date)

CLERK\TREASURER

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF DORCHESTER WATER UTILITY**Utility Address:** 228 W. WASHINGTON AVENUE
DORCHESTER, WI 54425**When was utility organized?** 1/1/1939**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: JUDY ROBIDA**Title:** CLERK TREASURER**Office Address:**228 W. WASHINGTON AVENUE
DORCHESTER, WI 54425**Telephone:** (715) 654 - 5006**Fax Number:** (715) 654 - 5083**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: LARRY SOYK**Title:** CPA**Office Address:** LARRY SOYK, CPA116 N 1ST ST
P.O. BOX M
ABBOTSFORD, WI 54405**Telephone:** (715) 223 - 4723**Fax Number:** (715) 223 - 4723**E-mail Address:** lsoyk@charter.net

President, chairman, or head of utility commission/board or committee:

Name: JAMES MAURINA**Title:****Office Address:**414 N 3RD
DORCHESTER, WI 54425**Telephone:** (715) 654 - 5960**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: LARRY SOYK**Title:** CPA**Office Address:** LARRY SOYK, CPA

116 N 1ST ST

P.O. BOX M

ABBOTSFORD, WI 54405

Telephone: (715) 223 - 4723**Fax Number:** (715) 233 - 4723**E-mail Address:** lsoyk@charter.net**Date of most recent audit report:** 7/20/2001**Period covered by most recent audit:** 2000 CALENDER YEAR

Names and titles of utility management including manager or superintendent:

Name: SHAWN GIEGER**Title:** SUPERINTENDENT**Office Address:**

228 W. WASHINGTON AVENUE

DORCHESTER, WI 54425

Telephone: (715) 654 - 5006**Fax Number:****E-mail Address:**

Name of utility commission/committee: BILL KAISER, JIM MAURINA, BIRTHE SEIDEL

Names of members of utility commission/committee:

WILLIAM KAISER

JIM MARINA

BEA SEIDEL

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	102,228	110,784	1
Operating Expenses:			
Operation and Maintenance Expense (401)	53,313	69,252	2
Depreciation Expense (403)	22,317	21,510	3
Amortization Expense (404)	0	0	4
Taxes (408)	24,334	24,549	5
Total Operating Expenses	99,964	115,311	
Net Operating Income	2,264	(4,527)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	2,264	(4,527)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	21	0	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	21	0	
Total Income	2,285	(4,527)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	2,285	(4,527)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	10,034	11,621	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	10,034	11,621	
Net Income	(7,749)	(16,148)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	328,153	320,993	19
Balance Transferred from Income (433)	(7,749)	(16,148)	20
Miscellaneous Credits to Surplus (434)	23,151	23,308	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	343,555	328,153	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
CUSTOMER INTEREST	21	4
Total (Acct. 419):	21	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
PROPERTY TAX FORGIVENESS	23,151	8
Total (Acct. 434):	23,151	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	102,228	0	0	0	102,228	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	102,228	0	0	0	102,228	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,402,836	1,340,656	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	279,171	255,764	2
Net Utility Plant	1,123,665	1,084,892	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	2,910	0	7
Total Other Property and Investments	2,910	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	42,078	13,696	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	15,756	19,002	11
Other Accounts Receivable (143)	0	125	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	242,948	263,831	14
Materials and Supplies (150)	5,200	5,804	15
Prepayments (165)	1,062	1,063	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	307,044	303,521	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,433,619	1,388,413	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	763,530	734,011	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	343,555	328,153	23
Total Proprietary Capital	1,107,085	1,062,164	
LONG-TERM DEBT			
Bonds (221)	162,624	189,728	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	162,624	189,728	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	24,237	1,917	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	6,386	7,451	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	30,623	9,368	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	133,287	127,153	38
Total Liabilities and Other Credits	1,433,619	1,388,413	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,351,217	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	51,619				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,402,836	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	279,171	0	0	0	9
Total Accumulated Provision	279,171	0	0	0	
Net Utility Plant	1,123,665	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	255,764				255,764	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	22,317				22,317	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,090				1,090	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	23,407	0	0	0	23,407	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	279,171	0	0	0	279,171	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.75%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	5,200	5,804	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	5,200	5,804	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	734,011	1
Changes during year (explain):		
FROM TIF IMPROVEMENTS	29,519	2
Balance end of year	763,530	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Revenue Bonds	04/30/1997	04/30/2007	5.85%	162,624	1
Total Bonds (Account 221):				162,624	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	24,334	2
Charged electric department expense		3
Charged sewer department expense	298	4
Other (explain):		
NONE		5
Total Accruals and other credits	24,632	
Taxes paid during year:		
County, state and local taxes	23,151	6
Social Security taxes	1,359	7
PSC Remainder Assessment	122	8
Other (explain):		
NONE		9
Total payments and other debits	24,632	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
revenue bonds	7,451	10,034	11,099	6,386	1
Subtotal	7,451	10,034	11,099	6,386	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	7,451	10,034	11,099	6,386	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	127,153	0	0	0	0	127,153	1
Add credits during year:							
For Services	6,134					6,134	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	133,287	0	0	0	0	133,287	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
GRANT FUND	2,910	3
Total (Acct. 125):	2,910	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	15,756	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	15,756	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
UNPAID ADVANCE AND CHARGES	242,948	12
Total (Acct. 145):	242,948	
Prepayments (165):		
CHEMICALS	1,062	13
Total (Acct. 165):	1,062	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,345,179	0	0	0	1,345,179	1
Materials and Supplies	5,502	0	0	0	5,502	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	267,467	0	0	0	267,467	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	130,220	0	0	0	130,220	6
Other (specify):						
NONE					0	7
Average Net Rate Base	952,994	0	0	0	952,994	
Net Operating Income	2,264	0	0	0	2,264	8
Net Operating Income as a percent of						
Average Net Rate Base	0.24%	N/A	N/A	N/A	0.24%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	748,770	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	335,854	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,084,624	
Net Income		
Net Income	(7,749)	5
Percent Return on Proprietary Capital	-0.71%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

no response; Item 1 is a significant amount - re-review in 2002 report.
2/6/03 ele

June 18, 2002

Ms. Judy Robida, Clerk-Treasurer
Village of Dorchester Water Utility
228 West Washington Avenue
Dorchester, WI 54425-9582

2001 Analytical Review DWCCA-1660-PJL

Dear Ms. Robida:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2001 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted that in Account 145, Receivables from Municipality on page F-18, you reported \$242,948 described as unpaid advances and charges. Are these all current year items? Please note that in the future, Account 145 should only contain amounts that are subject to current settlement. Amounts that will be repaid, but over a longer period of time, should be reclassified to Account 123, Investment in Municipality.
2. As directed in the head notes of both the mains and services schedules on pages W-15 and W-16, please explain how the new mains and services reported as added during the year were financed.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient

for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist

FINANCIAL SECTION FOOTNOTES

Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\1660.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	100,949	1
Total Sales of Water	100,949	
Other Operating Revenues		
Forfeited Discounts (470)	205	2
Other Water Revenues (474)	1,074	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,279	
Total Operating Revenues	102,228	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	39,801	5
General Operating Expenses (680-690)	13,512	6
Total Operation and Maintenance Expenses	53,313	
Other Operating Expenses		
Depreciation Expense (403)	22,317	7
Amortization Expense (404)		8
Taxes (408)	24,334	9
Total Other Operating Expenses	46,651	
Total Operating Expenses	99,964	
NET OPERATING INCOME	2,264	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	40	100	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	40	100	
Metered Sales to General Customers (461)				
Residential	296	12,124	34,413	4
Commercial	46	2,843	9,128	5
Industrial	27	5,186	13,831	6
Total Metered Sales to General Customers (461)	369	20,153	57,372	
Private Fire Protection Service (462)	12		6,880	7
Public Fire Protection Service (463)	1		35,082	8
Other Sales to Public Authorities (464)	5	330	1,515	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	388	20,523	100,949	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	35,082	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	35,082	
Forfeited Discounts (470):		
Customer late payment charges	205	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	205	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,024	7
Other (specify):		
FOR PERMIT	50	8
Total Other Water Revenues (474)	1,074	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	14,057	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	5,031	3
Chemicals (630)	10,155	4
Supplies and Expenses (640)	2,128	5
Repairs of Water Plant (650)	8,130	6
Transportation Expenses (660)	300	7
Total Plant Operation and Maintenance Expenses	39,801	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	3,211	8
Office Supplies and Expenses (681)	1,031	9
Outside Services Employed (682)	2,449	10
Insurance Expense (684)	3,000	11
Employees Pensions and Benefits (686)	2,909	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	912	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	13,512	
Total Operation and Maintenance Expenses	53,313	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		23,151	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		298	2
Net property tax equivalent		22,853	
Social Security		1,359	3
PSC Remainder Assessment		122	4
Other (specify): NONE			5
Total tax expense		24,334	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Clark				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.217378				3
County tax rate	mills		10.178497				4
Local tax rate	mills		6.795434				5
School tax rate	mills		9.818851				6
Voc. school tax rate	mills		2.046539				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.056699				10
Less: state credit	mills		0.000000				11
Net tax rate	mills		29.056699				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.795434				14
Combined School Tax Rate	mills		11.865390				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.660824				17
Total Tax Rate	mills		29.056699				18
Ratio of Local and School Tax to Total	dec.		0.642221				19
Total tax net of state credit	mills		29.056699				20
Net Local and School Tax Rate	mills		18.660824				21
Utility Plant, Jan. 1	\$	1,340,656	1,340,656				22
Materials & Supplies	\$	5,804	5,804				23
Subtotal	\$	1,346,460	1,346,460				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,346,460	1,346,460				26
Assessment Ratio	dec.		0.921400				27
Assessed Value	\$	1,240,628	1,240,628				28
Net Local & School Rate	mills		18.660824				29
Tax Equiv. Computed for Current Year	\$	23,151	23,151				30
Tax Equivalent per 1994 PSC Report	\$	22,026					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	23,151					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	427		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	38,396		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	70,944		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	109,767	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	14,369		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	14,316		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	932		20
Total Pumping Plant	29,617	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,930		23
Total Water Treatment Plant	3,930	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	7,189		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			427	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			38,396	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			70,944	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	109,767	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			14,369	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			14,316	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			932	20
Total Pumping Plant	0	0	29,617	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			3,930	23
Total Water Treatment Plant	0	0	3,930	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			7,189	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	367,219		26
Transmission and Distribution Mains (343)	634,451	3,458	27
Fire Mains (344)	0		28
Services (345)	42,838	2,719	29
Meters (346)	34,663	3,338	30
Hydrants (348)	99,525	2,560	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,185,885	12,075	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	3,015		36
Transportation Equipment (373)	2,091		37
Other General Equipment (379)	4,837		38
Other Tangible Property (390)	0		39
Total General Plant	9,943	0	
Total utility plant in service directly assignable	1,339,142	12,075	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,339,142	12,075	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			367,219 26
Transmission and Distribution Mains (343)			637,909 27
Fire Mains (344)			0 28
Services (345)			45,557 29
Meters (346)			38,001 30
Hydrants (348)			102,085 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	1,197,960
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			3,015 36
Transportation Equipment (373)			2,091 37
Other General Equipment (379)			4,837 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	9,943
Total utility plant in service directly assignable	0	0	1,351,217
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	1,351,217

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,644	2,644	1
February			2,430	2,430	2
March			3,088	3,088	3
April			4,225	4,225	4
May			3,863	3,863	5
June			2,469	2,469	6
July			2,677	2,677	7
August			2,424	2,424	8
September			2,012	2,012	9
October			2,475	2,475	10
November			1,770	1,770	11
December			1,962	1,962	12
Total annual pumpage	0	0	32,039	32,039	
Less: Water sold				20,523	13
Volume pumped but not sold				11,516	14
Volume sold as a percent of volume pumped				64%	15
Volume used for water production, water quality and system maintenance				3,824	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				3,824	19
Volume pumped but unaccounted for				7,692	20
Percent of water lost				24%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				198	23
Date of maximum: 4/19/2001					24
Cause of maximum: water break					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				13,000	26
Date of minimum: 3/2/2001					27
Total KWH used for pumping for the year				68,612	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL # 1	2	47	30	324,000	Yes	1
WELL #2	3	51	30	168,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	2	3	1
Location	BLANK	BLANK	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	BLANK	BLANK	5
Year Installed	1968	1938	6
Type	OTHER	OTHER	7
Actual Capacity (gpm)	200	160	8
Pump Motor or Standby Engine Mfr	BLANK	BLANK	10
Year Installed	1964	1939	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	20	20	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#4		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1992		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	170		10
Total capacity in gallons (actual)	250,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
Filters, type (gravity, pressure, other, none)	PRESSURE		17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0215		19
			20
Is a corrosion control chemical used (yes, no)?	Y		21
			22
Is water fluoridated (yes, no)?	N		23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	2,881	0	0	0	2,881
M	D	6.000	31,463	0	0	0	31,463
M	D	8.000	16,567	154	0	0	16,721
Total Within Municipality			50,911	154	0	0	51,065
Total Utility			50,911	154	0	0	51,065

1
2
3

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	298	5	0	0	303		1
M	0.750	16	0	0	0	16		2
M	1.000	31	0	0	0	31		3
M	1.250	1	0	0	0	1		4
M	1.500	6	0	0	0	6		5
M	2.000	6	0	0	0	6		6
Total Utility		358	5	0	0	363	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	386	16	0	(18)	384	21	1
1.000	8	0	0	0	8	0	2
1.250	1	0	0	0	1	0	3
1.500	7	1	0	0	8	0	4
2.000	8	0	0	(2)	6	0	5
4.000	1	1	0	0	2	0	6
Total:	411	18	0	(20)	409	21	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	309	35	14	6	0	20	384	1
1.000	0	0	3	2	0	3	8	2
1.250	1	0	0	0	0	0	1	3
1.500	3	0	5	0	0	0	8	4
2.000	0	0	4	1	0	1	6	5
4.000	0	0	0	0	2	0	2	6
Total:	313	35	26	9	2	24	409	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	95	1			96	2
Total Fire Hydrants	95	1	0	0	96	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	96
Number of distribution system valves end of year:	96
Number of distribution valves operated during year:	96

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

REPAIRS AND OUTSIDE EXPENSES WERE DOWN THIS YEAR. MOST OF PRIOR YEARS
OUTSIDE EXPENSES WERE FOR NON PLANT ENGINEER BILLINGS AND PREVIOUS YEAR ALSO
INCLUDED WELL REPAIRS WHICH WERE DOWN THIS YEAR

Meters (Page W-17)

ADJUST TO INVENTORY
